

# HOUSE . . . . . No. 2398

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By Mr. Scaccia of Boston, petition of Angelo M. Scaccia relative to the income tax rate. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT RELATIVE TO THE INCOME TAX RATE.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 4 of chapter 62 of the General Law, as most recently  
2 amended by chapter 186 of 2002, is hereby amended by striking  
3 out paragraph (b) and inserting in place thereof the following  
4 paragraph:—

5 (b) Part B taxable income shall be taxed at the rate of 5.5 per  
6 cent for tax years beginning on or after January 1, 2007.